IN THE HIGH COURT OF JUDICATURE AT PATNA
MA No.269 of 2005
THE ASST.COMMISSIONER OF INCOME-TAX, CENTRAL CIRCLE-1, PATNA
Versus
TRIPURARI MOHAN PRASAD, SAMARPAN HOUSE, SHEIKHPURA, PATNA
WITH
MA No.270 of 2005
THE ASST.COMMISSIONER OF INCOME-TAX, CENTRAL CIRCLE-1,PATNA
Versus
MASTRIN PHARMACEUTICAL (P) LTD. SAMARPAN HOUSE, SHEIKHPURA,PATNA
WITH
MA No.271 of 2005
THE ASST.COMMISSIONER OF INCOME-TAX, CENTRAL CIRCLE-1, PATNA
Versus
SUSHIL KUMAR, SAMARPAN HOUSE, SHEIKHPURA, PATNA
WITH
MA No.274 of 2005
THE ASST .COMMISSIONER OF INCOME-TAX, CENTRAL CIRCLE-1,PATNA
Versus
MASTRIN PHARMACEYTICALS (P) LTD. SAMARPAN HOUSE,SHEIKHPURA,PATNA
WITH
MA No.275 of 2005
THE ASST.COMMISSIONER OF INCOME-TAX,CENTRAL CIRCLE-1,PATNA
Versus
MANAS SALES CORPORATION, SAMARPAN HOUSE,SHEIKHPURA,PATNA

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7. 16.10.2008 All these appeals arise out of an order dated 28.2.2005 passed by the Patna Bench of the Income Tax Tribunal in I.T.A.Nos.35, 33, 39, 32 and 40 (Pat) of 2004 respectively.

Mr.Rishi Raj Sinha, appears on behalf of the appellants. Respondents are represented by Mr.Ajay Rastogi.

The Tribunal, on fact, found that no satisfaction was recorded by the Assessing Officer before initiating the penalty proceeding. Relying on the judgment of the Delhi High Court in the case of Commissioner of Income Tax vs. Ram Commercial Enterprises Ltd. [246 I.T.R. 568], it came to the conclusion that

the Assessing authority has to form his opinion and record his satisfaction, before initiating the penalty proceeding and the Assessing Officer having not done so, the order inflicting penalty is vitiated.

We are of the opinion that no substantial question of law arises for our determination.

Appeals stand dismissed in limine.

(Chandramauli Kr.Prasad, J.)

(Subash Chandra Jha, J.)

Narendra/

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